

JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

January 30, 1981

Victor Auto Service, Inc.
363 W. 12th St.
New York, NY 10014

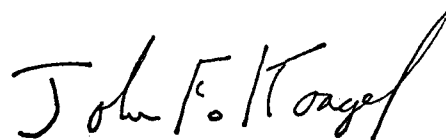
Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,



cc: Petitioner's Representative
Abraham Semel
Abraham Semel, CPA
51 E. 42nd St.
New York, NY 10017
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Victor Auto Service, Inc. : DEFAULT ORDER
: 81-C-1
for Redetermination of Deficiency or for Refund of :
Corporation Franchise Tax under Article 9A :
of the Tax Law for the F/Y/E 5/31/78. :

Petitioner(s) Victor Auto Service, Inc. filed a petition for redetermination of deficiency or for refund of Corporation Franchise Tax under Article 9A of the Tax Law for the F/Y/E 5/31/78. File No. 29613.

A pre-hearing conference on the petition was scheduled before Earl Womer, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Thursday, November 20, 1980 at 11:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Victor Auto Service, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 30, 1981